Check for inclusion of the following items before you file your IFRS interim financial report for the first quarter of 2011. (The dates provided below apply to September 30 year-end companies only.)

**Financial statements**

☐ If an auditor has not performed a review of the interim financial report, include a notice indicating that the interim financial report has not been reviewed by an auditor.

☐ Include all of the following on the face of the financial statements:

  - Statements of financial position as at:
    - December 31, 2011
    - September 30, 2011
    - October 1, 2010
  
  - Statements of comprehensive income for the three months ended:
    - December 31, 2011
    - December 31, 2010
  
  - Statements of changes in equity for the three months ended:
    - December 31, 2011
    - December 31, 2010
    *(ensure the statements of changes in equity include all components of equity)*
  
  - Statements of cash flows for the three months ended:
    - December 31, 2011
    - December 31, 2010

**Notes to financial statements**

☐ Include notes to the interim financial report.

☐ Include an unreserved statement of compliance with IAS 34 *Interim Financial Reporting*.

☐ Accounting policies – at a minimum, disclose those accounting policies that have changed from those disclosed in the September 30, 2011 annual financial statements. Or, if none have changed, you may include a statement that the interim financial report follows the same accounting policies as those used in the September 30, 2011 annual financial statements.

☐ Include all of the following IFRS 1 reconciliations (with sufficient detail to enable a user to understand the material adjustments):

  - Equity reconciliations for:
    - October 1, 2010
    - December 31, 2010
    - September 30, 2011
  
  - Total comprehensive income reconciliations for:
    - the three months ended December 31, 2010
    - the year ended September 30, 2011
    *(ensure the reconciliations are for total comprehensive income and not just for net profit)*
  
  - Explain any material adjustments to the statement of cash flows.